

IN THE UNITED STATES COURT FOR FEDERAL CLAIMS

No. 20-935 T

(Senior Judge Marian Blank Horn)

MATTHEW AND KATHERINE CHRISTENSEN,

Plaintiffs,

v.

THE UNITED STATES,

Defendant

UNOPPOSED MOTION FOR EXTENSION OF TIME

Defendant, the United States of America, pursuant to RCFC 6(b), respectfully moves for an extension of 30 days, from November 28, 2020, to and including December 28, 2020, of the deadline for defendant to file its answer to the complaint in the above captioned case. One prior enlargement of this deadline has been granted, for a period of 60 days. Defendant's counsel has contacted plaintiff's counsel who has indicated that plaintiffs do not object to this enlargement provided that defendant agrees not to seek any further enlargements of this deadline. Defendant agrees that it will not seek a further enlargement.

As reason for this motion, defendant states that its counsel has been advised that the IRS is having trouble accessing the administrative files related to this case due to staffing problems associated with the pandemic. Having those files would allow defendant's counsel to prepare a meaningful response to the allegations in the complaint, as well as to determine whether there are any jurisdictional issues that might call for the filing of a motion to dismiss rather than an

answer. Also, given the complexity of the legal issue(s) raised in the complaint, including the interpretation of the tax treaty between the United States and France, the IRS requires more time to finalize its position regarding the legal issue(s). Defendant's counsel has been advised that the IRS Chief Counsel's Office expects to forward a partial defense recommendation regarding the legal issue(s) in early December.

In light of the condition imposed by plaintiffs on their consent to the requested enlargement, defendant plans to file an answer that is as meaningful as possible in the circumstances, on December 28. If the administrative files are received before that date, defendant could possibly file a motion to dismiss in lieu of an answer on that date.

WHEREFORE, defendant respectfully requests that the deadline for defendant to answer, or otherwise respond to, the complaint in this case be extended to December 28, 2020.

Respectfully submitted,

Dated: November 9, 2020

s/Benjamin C. King, Jr.
BENJAMIN C. KING, Jr.
U.S. Department of Justice (Tax)
Court of Federal Claims Section
P.O. Box 26
Ben Franklin Post Office
Washington, D.C. 20044
Benjamin.c.king@usdoj.gov

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General
DAVID I. PINCUS
Chief, Court of Federal Claims Section
MARY M. ABATE
Assistant Chief

s/Mary M. Abate
Of Counsel

Attorneys for the United States